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201 South Main, Suite 2300 Salt Lake City, Utah 84111

May 29, 2014

VIA ELECTRONIC FILING

IDAHO PUBLIC UTILITIES COMMISSION

Idaho Public Utilities Commission 472 West Washington Boise, ID 83702-5983

Attention:

Jean D. Jewell

Commission Secretary Kristine A. Sasser

Deputy Attorney General

Re: **CASE NO. PAC-E-14-03:**

> UPDATE TO PUBLISHED AVOIDED COST RATES TO REFLECT AN UPDATED NATURAL GAS PRICE FORECAST OF THE U.S. ENERGY

INFORMATION ADMINISTRATION (EIA)

Dear Ms. Sasser;

Thank you for your letter and worksheets dated May 22, 2014 in which you provided the Surrogate Avoided Resource avoided cost rates which have been updated to incorporate the release of a new natural gas price forecast by EIA.

PacifiCorp has reviewed EIA's gas forecast and staff's update to the published avoided cost rates. This letter is to acknowledge that the prices have been updated correctly and that the Company accepts the new schedules as accurate.

Any informal inquiries should be directed to Ted Weston at (801) 220-2963.

Sincerely,

Vice President, Regulation & Gov't Affairs